IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 964 OF 2000

The Commissioner of Income Tax,
City IV, Mumbai. ...Appellant
V/s
Spica Elastic Ltd. ...Respondent

Dr.P. Daniel for Appellant.
Mr.S.E. Dastur with Mr.J.D. Mistry with Mr.P.D. Damodar i/b. M/s.Kanga & Co. for Respondent.

CORAM : S. RADHAKRISHNAN AND A.S. AGUIAR, JJ.

DATED : JUNE 21, 2005.

P.C. :-

. Heard learned Counsel for the appellant and learned Counsel for the respondent.

. The original assessment order wherein the leave and licence fee paid by the assessee to M/s.Leo Textiles and M/s.Jaitha & Sons in the sum of Rs.10,30,050 and Rs.9,72,720/-, respectively, was disallowed by the Assessing Officer, is not even annexed to the present Appeal.

. Learned Counsel for the appellant pleads inability to produce the said order. In the circumstances, since the relevant order is not even annexed to the Appeal, Appeal stands dismissed.

(S. RADHAKRISHNAN, J.)

(A.S. AGUIAR, J.)